

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eric Toppen
DOCKET NO.: 03-24346.001-R-1
PARCEL NO.: 14-07-404-023-0000

The parties of record before the Property Tax Appeal Board are Eric Toppen, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 100-year old, two-story apartment building of masonry construction containing 2,352 square feet of living area with a full unfinished basement and a two car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. The appellant's map indicates that two comparables are in close proximity to the subject and two comparables are one-half to three-quarters of a mile from the subject. Two comparables are two-story apartment buildings and two comparables are mixed use commercial/residential properties of masonry construction that range in age from 92 to 105 years. Two comparables have partial basements and two comparables have unfinished basements. Their living areas are from 2,342 to 2,750 square feet in size, and have improvement assessments of \$8.28 to \$11.93 per square foot. The subject property has an improvement assessment of \$14.37 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	4,020
IMPR.:	\$	33,805
TOTAL:	\$	37,825

Subject only to the State multiplier as applicable.

PTAB/CKG

four suggested comparable properties that are located one block from the subject. The comparable properties consist of two-story apartment buildings of masonry construction that are 90 to 105 years old with full, unfinished basements. Three comparables have two car detached garages and one comparable has a one and one-half car detached garage. The dwellings contain 2,004 to 2,302 square feet of living area and have improvement assessments ranging from \$14.44 to \$15.68 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

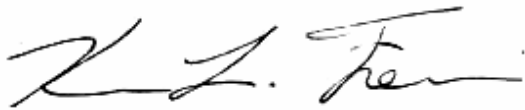
Both parties presented assessment data on a total of eight equity comparables. The appellant's comparable one and two were mixed use commercial/residential properties which differed from the subject. Comparable three and four were located one-half to three-quarters of a mile from the subject. As a result, they received reduced weight in the board's analysis. The board of review's comparables were most similar to the subject in location, age, and physical characteristics and received the greatest weight in the Board's analysis. They had improvement assessments of \$14.44 to \$15.68 and support the subject's improvement assessment of \$14.37. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.